

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN**

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UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Case No. 11-cv-607
	)	
STEVEN GODFRIAUX,	)	
	)	
Respondent.	)	
	)	

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**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

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The United States of America, on behalf of its agency, the Internal Revenue Service, by John W. Vaudreuil ,United States Attorney for the Western District of Wisconsin, by Richard D. Humphrey, Assistant United States Attorney, avers to this court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C. to judicially enforce two Internal Revenue Service summonses.
2. Bryan Rudser is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance, Internal Revenue Service, and is authorized to issue Internal Revenue Service summonses pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Steven Godfriaux, resides or is found at 1032 Milton Avenue, Janesville, Wisconsin 53545, within the jurisdiction of this court.
4. Revenue Officer Bryan Rudser is conducting an investigation into the tax liability of Steven Godfriaux for the years 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010. It is also necessary to examine information concerning Steven Godfriaux's assets and liabilities to determine his ability to pay his liabilities for WT-FICA and FUTA for the quarters ending March 31, 2003 through March 31, 2010, as is set forth in the Declaration of Revenue Officer Bryan Rudser attached hereto as Exhibit 1.
5. The respondent, Steven Godfriaux, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.
6. On March 7, 2011, two Internal Revenue Service summonses were issued by Revenue Officer Bryan Rudser directing the respondent, Steven Godfriaux, to appear before Revenue Officer Bryan Rudser on March 28, 2011, at 9:00 a.m. at 545 Zor Shrine Place, Madison, Wisconsin 53719, to testify and to produce books, records, and other data described in the summonses. An attested copy of each of the summonses was left at the last and usual place of abode of the respondent, Steven Godfriaux, by Revenue Officer Bryan Rudser, on March 8, 2011. The summonses are attached and incorporated as Exhibits 2 and 3.

7. On March 28, 2011, the respondent, Steven Godfriaux, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date, as set forth in the declaration of Revenue Officer Bryan Rudser attached hereto as Exhibit 1.
8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.
9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.
10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summonses in order to properly investigate the tax liability of Steven Godfriaux for the years 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010. It is also necessary to examine information concerning Steven Godfriaux's assets and liabilities for WT-FICA and FUTA for the periods ending March 31, 2003 through March 31, 2010, as is evidenced by the declaration of Bryan Rudser attached and incorporated as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the court issue an order directing the respondent, Steven Godfriaux, to show cause, if any, why respondent should not comply with and obey the aforementioned summonses and each and every requirement thereof.

2. That the court enter an order directing the respondent, Steven Godfriaux, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Bryan Rudser, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Bryan Rudser or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Dated this 1st day of September, 2011

JOHN W. VAUDREUIL  
United States Attorney

By:

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s/  
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